

## Supplemental Online Content

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### **eMethods.**

This supplemental material has been provided by the authors to give readers additional information about their work.

## eMethods

For the main analysis we used data from the CMS Cost Reports. Hospitals typically submit reports on variable schedules including partial or full years. As such, hospitals had a variable number of reports during the study period. To generate a single final value for each hospital and each variable, we used the modal non-missing value weighted by time. For instance, if a hospital were classified as privately owned for 200 days and publicly owned for 100 days, it was assigned a value of private ownership. For ratios and proportions (such as cost-to-charge ratio), we used the modal non-missing value weighted by time. For dollar amounts, we used the sum of non-missing values. Values were compared to other data sources to establish consistency and validity.<sup>1</sup>

For Disproportionate Share Index (DSH), we reassigned values when outside the possible range. The theoretical maximum value for DSH index is 2, and in our data set there were 2 hospitals with values greater than 2. In both instances there appeared to be errors in decimal placement, and the values were divided by 100.

### References:

1. Sacarny A. Data | Adam Sacarny. <http://sacarny.com/data/>. Accessed May 10, 2022.